

In re: Kim et al.  
Serial No.: 10/706,755  
Filed: November 12, 2003  
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In the Title:

Please replace the Title with the following amended Title:

INTEGRATED CIRCUIT STRUCTURES INCLUDING EPITAXIAL SILICON  
~~LAYERS THAT EXTEND FROM AN ACTIVE REGION THROUGH AN INSULATION~~  
~~LAYER TO A SUBSTRATE IN ACTIVE REGIONS AND METHODS OF FORMING~~  
~~SAME~~

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**In the Specification:**

Please replace the paragraph beginning at page 6, line 8 with the following amended paragraph:

Referring to Fig. 5D, the sacrificial layer [[10]] 12 exposed by the trench is removed, thereby forming a gap between the silicon layer 14 and the substrate 10. In particular, the gap exposes a bottom surface of the silicon layer 14, a side wall of the epitaxial layer 20 and a top surface of the substrate 10. The etching process used to remove the sacrificial layer 12 may use a dry etch by supplying plasma of one or more of the following gases: hydrogen (H<sub>2</sub>), oxygen (O<sub>2</sub>), nitrogen (N<sub>2</sub>) and fluoric compounds such as NF<sub>3</sub> and CF<sub>4</sub>, without applying a bias in a dry etch chamber. The etch process used to remove the sacrificial layer 12 may employ a wet etch using one or more of the following solutions: ammonia water (NH<sub>4</sub>OH), hydrogen peroxide (H<sub>2</sub>O<sub>2</sub>), deionized water (H<sub>2</sub>O), nitric acid (HNO<sub>3</sub>) and fluoric acid (HF).